

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Michael Heisley
DOCKET NO.: 04-28258.001-R-1
PARCEL NO.: 17-04-218-020-0000
TOWNSHIP: North

The parties of record before the Property Tax Appeal Board (PTAB) are Michael Heisley, the appellant, by attorney Edwin Wittenstein of Worssek & Vihon LLP of Chicago and the Cook County Board of Review (board).

The subject property consists of a 111-year-old, three-story single-family dwelling of masonry construction containing 6,505 square feet of living area and located in North Township, Cook County. The residence contains three and one-half bathrooms, a full basement, air conditioning, fireplaces and a two-car garage.

The appellant's counsel appeared before the PTAB and submitted evidence claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered seven suggested comparable properties located within three blocks of the subject. These properties consist of two or three-story single-family dwellings of masonry construction and range in age from eight to 120 years. The comparables have between two and eight bathrooms with half-baths and five have full basements, four finished. All homes are air-conditioned and five have fireplaces. Five sites have two-car garages. The comparables contain between 5,288 and 7,527 square feet of living area and have improvement assessments ranging from \$139,753 to \$192,475 or from \$19.46 to \$33.89 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$285,490, or \$43.89 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered four suggested comparable properties located within three blocks of the subject. The

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 50,636
IMPR. \$285,490
TOTAL: \$336,126

Subject only to the State multiplier as applicable.

PTAB/TMcG.

comparables consist of two or three-story single-family dwellings of masonry construction and range in age from 34 to 105 years. The comparables contain three, four or five bathrooms with half baths, full basements, two finished; all have air conditioning, fireplaces and one has a one-car garage. The comparables contain between 2,730 and 7,372 square feet of living area and have improvement assessments of between \$242,362 and \$366,288 or from \$44.95 to \$49.77 per square foot of living area. The board's evidence indicated the subject was purchased in June 2001 for \$5,000,000. Based on this evidence, the board requested confirmation of the subject property's assessment.

After hearing the testimony and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has not overcome this burden.

The PTAB finds the appellant's comparables one, six and seven and the board's comparable two are the comparables more similar to the subject. These four properties have improvement assessments ranging from \$19.46 to \$47.36 per square foot of living area. The subject's per square foot improvement assessment of \$43.65 is within this range of properties. The PTAB affords less weight to the remaining comparables because they are less similar to the subject in living area and/or age. After considering the recent purchase price and the differences in both parties' suggested comparables when compared to the subject property, the PTAB finds the evidence is insufficient to change the subject's assessed value.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 1, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.